

Narrative

General Information

County Name: Jackson

Person Performing Ratio Study: Aaron Shelhamer

Contact Information: aaron.shelhamer@tylertech.com

Vendor Name (If Applicable): Tyler Technologies

Additional Contacts (For purposes of the ratio study): Katie Kaufman Jackson County Assessor

Sales Window (e.g. 1/1/19 to 12/31/20): 1/1/2019 to 12/31/20

If more than one year of sales were used, was a time adjustment applied? If no, please explain why not. If yes, please explain the method used to calculate the adjustment. **Time adjustments were not applied as the 2019 sales still represented the current market and a lack of paired sales to determine time adjustments.**

Groupings

In the space below, please provide a list of township and/or major class groupings (if any). Additionally, please provide information detailing how the townships and/or major classes are similar in market.

Residential Improved:

Carr, Driftwood and Grassy Fork townships were grouped together.

Pershing and Salt Creek townships were grouped together.

These townships are all rural/residential areas that adjoin each other and have similar location appeal. These areas have similar desirability and economic factors. Only slight differences in sales prices are occurring within these areas.

Commercial Improved:

We grouped Commercial and Industrial properties together (this includes the Commercial Vacant and Industrial Vacant). The construction types and sizes for the Commercial and Industrial properties are very similar, so these two categories were grouped together when we were developing trending factors. They are grouped that way on the ratio study as well.

Residential Vacant:

The residential vacant sales that are occurring are mostly in residential/agricultural areas and have similar sales activity. These areas have similar desirability and economic factors. Only slight differences in sales prices are occurring within these areas.

AV Increases/Decreases

If applicable, please list any townships within the major property classes that either increased or decreased by more than 10% in total AV from the previous year. Additionally, please provide a reason why this occurred. **PCC=Property Class Change**

Property Type	Townships Impacted	Explanation
Commercial Improved	<p>BROWNSTOWN</p> <p>GRASSY FORK</p> <p>REDDING</p> <p>VERNON</p>	<p>PCC/New Construction:Approx. 21 Parcels See Below</p> <p>PCC: 36-45-10-200-010.000-006 PCC: 36-45-10-200-011.000-006 PCC: 36-45-10-200-012.000-006</p> <p>PCC: 36-66-05-304-003.000-012 PCC: 36-66-07-401-016.003-013 PCC: 36-66-07-401-016.001-013</p> <p>PCC: Approx. 11 Parcels See Below New Construction: 36-46-15-102-011.000-016 New Construction: 36-56-34-400-018.002-015</p>
Commercial Vacant	<p>BROWNSTOWN</p> <p>CARR</p> <p>VERNON</p>	<p>PCC: 36-54-14-101-029.000-002 PCC: 36-54-14-102-071.000-002 PCC: 36-54-11-404-042.000-002 PCC: 36-54-14-300-009.000-002 PCC: 36-54-14-101-017.000-002 PCC: 36-54-14-103-001.000-002 PCC: 36-54-15-103-010.000-002 PCC: 36-54-14-102-033.091-002</p> <p>PCC: 36-53-34-104-076.000-004 PCC: 36-53-34-401-066.001-004 PCC: 36-53-34-401-067.000-004</p> <p>PCC: 36-46-10-301-050.000-016 PCC: 36-46-10-402-106.000-016 PCC: 36-46-10-403-042.000-016 PCC: 36-46-23-200-005.000-015</p>

Industrial Improved	BROWNSTOWN CARR	New Construction: 36-65-32-300-021.001-001 New Construction: 36-53-34-401-018.000-004										
Industrial Vacant												
Residential Improved	HAMILTON	PCC, New Split, New Construction: Approx 19 parcels (See Below)										
Residential Vacant	CARR DRIFTWOOD GRASSY FORK HAMILTON VERNON WASHINGTON	PCC: Approx. 17 Parcels See Below <table border="1" data-bbox="797 611 1227 852"> <tr><td>PCC: 36-43-13-100-013.004-005</td></tr> <tr><td>PCC: 36-54-29-102-013.000-005</td></tr> <tr><td>PCC: 36-54-29-102-014.000-005</td></tr> <tr><td>PCC: 36-54-29-103-018.000-005</td></tr> <tr><td>PCC: 36-54-29-103-067.000-005</td></tr> <tr><td>PCC: 36-54-29-400-020.013-005</td></tr> </table> <table border="1" data-bbox="797 926 1227 1083"> <tr><td>PCC: 36-45-01-200-002.001-006</td></tr> <tr><td>PCC: 36-45-10-301-009.000-006</td></tr> <tr><td>PCC: 36-45-10-301-012.000-006</td></tr> <tr><td>PCC: 36-45-16-200-009.000-006</td></tr> </table> PCC: 36-64-03-100-001.002-007 PCC: Approx. 31 Parcels (See Below) New Split: 36-55-03-400-010.004-017 New Split: 36-55-22-100-008.000-017 Dev. Discount Removed: 36-55-02-201-071.000-017	PCC: 36-43-13-100-013.004-005	PCC: 36-54-29-102-013.000-005	PCC: 36-54-29-102-014.000-005	PCC: 36-54-29-103-018.000-005	PCC: 36-54-29-103-067.000-005	PCC: 36-54-29-400-020.013-005	PCC: 36-45-01-200-002.001-006	PCC: 36-45-10-301-009.000-006	PCC: 36-45-10-301-012.000-006	PCC: 36-45-16-200-009.000-006
PCC: 36-43-13-100-013.004-005												
PCC: 36-54-29-102-013.000-005												
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PCC: 36-54-29-103-018.000-005												
PCC: 36-54-29-103-067.000-005												
PCC: 36-54-29-400-020.013-005												
PCC: 36-45-01-200-002.001-006												
PCC: 36-45-10-301-009.000-006												
PCC: 36-45-10-301-012.000-006												
PCC: 36-45-16-200-009.000-006												

Cyclical Reassessment

Please explain in the space below which townships were reviewed as part of the current phase of the cyclical reassessment.

Sections of Brownstown, Vernon, Carr, Driftwood, Grassy Fork, Jackson, Redding and Vernon Twps. where part of Phase 3.

Was the land order completed for the current cyclical reassessment phase? If not, please explain when the land order is planned to be completed.

The land order is created for each cyclical reassessment phase.

Comments

In this space, please provide any additional information you would like to provide the Department in order to help facilitate the approval of the ratio study. Such items could be standard operating procedures for certain assessment practices (e.g. effective age changes), a timeline of changes made by the assessor's office, or any other information deemed pertinent.

There were not any industrial unimproved valid land sales since most land available for sale in Jackson County is in row crop.

Overall, we noticed an increase in value and market activity within Jackson County. This coincides with an increased amount of new construction this year.

We use an effective age calculator to determine effective ages if changes are needed.

Almost all neighborhoods that had a representative number of sales fell within acceptable range and if they did not, we applied a factor to get them to meet IAAO standards. Any areas that did not have a fair representation of sales were combined with an adjoining area of similar economic factors. Please contact me if you have any questions.

Value Change Parcels Listed Below

Brownstown Twp Com Imp Value Changes

36-54-14-202-006.000-002
36-54-14-102-012.090-002
36-54-11-302-057.001-002
36-54-14-102-002.000-002
36-54-14-103-014.000-002
36-54-15-103-010.000-002
36-54-14-202-005.000-002
36-54-14-101-015.000-002
36-54-15-102-002.000-002

36-54-11-312-010.000-002
36-54-11-312-074.000-002
36-54-14-300-004.000-002
36-54-15-103-008.000-002
36-54-15-103-014.000-002
36-54-14-102-033.091-002
36-54-14-102-012.000-002
36-54-14-202-001.000-002
36-54-14-102-074.000-002
36-54-12-302-010.001-002
36-54-11-411-002.000-002
36-54-14-602-002.000-002

Vernon Twp Com Imp Value Changes

36-46-10-301-050.000-016
36-46-10-301-051.001-016
36-46-10-304-069.000-016
36-46-10-402-106.000-016
36-46-10-403-042.000-016
36-46-10-403-056.000-016
36-46-10-403-063.000-016
36-46-10-404-010.000-016
36-46-15-201-048.000-016
36-46-23-200-005.000-015
36-56-25-300-009.000-015

Hamilton Twp Res Imp Value Changes

36-75-25-100-001.001-007
36-65-05-200-004.001-007
36-65-08-200-005.002-007
36-74-26-400-016.000-007
36-64-12-200-008.000-007
36-65-04-400-013.002-007
36-65-10-204-011.000-007
36-64-02-300-018.001-007
36-75-20-400-018.002-007
36-64-03-201-071.000-007
36-64-03-100-001.004-007
36-64-03-100-002.001-007
36-64-12-200-008.001-007

36-42-02-400-012.000-003
36-43-05-400-016.001-003
36-43-08-100-011.001-003
36-43-18-301-005.000-003
36-53-34-101-003.003-003
36-53-34-102-013.002-004
36-53-34-104-016.000-004
36-53-34-104-060.000-004
36-53-34-104-078.000-004
36-53-34-401-029.000-004
36-53-34-401-043.000-004
36-53-34-401-064.001-004
36-53-34-401-075.000-004
36-53-34-401-077.000-004
36-53-34-401-084.001-004
36-53-34-401-092.000-004
36-53-34-402-072.000-004
36-74-23-400-009.001-007
36-75-24-200-004.003-007
36-75-35-200-004.004-007
36-75-23-400-014.001-007
36-75-22-800-003.003-007
36-64-12-200-008.000-007

Vernon Twp Res Vac Value Changes

36-46-03-200-021.000-015
36-46-04-101-010.000-015
36-46-10-301-023.000-016
36-46-10-301-024.000-016
36-46-10-303-021.005-016
36-46-10-304-007.000-016
36-46-10-304-069.000-016
36-46-10-304-082.000-016
36-46-10-401-003.004-016
36-46-10-402-011.000-016
36-46-10-402-079.000-016
36-46-10-402-108.000-016

36-46-10-403-043.000-016
36-46-10-403-056.000-016
36-46-10-403-118.001-016
36-46-10-403-124.000-016
36-46-10-404-010.000-016
36-46-10-404-036.000-016
36-46-10-404-076.000-016
36-46-11-100-002.000-015
36-46-11-300-028.000-015
36-46-12-100-001.003-015
36-46-12-200-006.003-015
36-46-14-201-006.000-016
36-46-15-101-009.000-016
36-46-21-100-004.000-015
36-46-32-100-002.001-015
36-46-32-100-005.007-015
36-56-22-100-004.000-015
36-56-26-200-033.003-015
36-56-34-300-017.001-015

Carr Twp Res Vac Changes

36-42-02-400-012.000-003
36-43-05-400-016.001-003
36-43-08-100-011.001-003
36-43-18-301-005.000-003
36-53-34-101-003.003-003
36-53-34-102-013.002-004
36-53-34-104-016.000-004
36-53-34-104-060.000-004
36-53-34-104-078.000-004
36-53-34-401-029.000-004
36-53-34-401-043.000-004
36-53-34-401-064.001-004
36-53-34-401-075.000-004
36-53-34-401-077.000-004
36-53-34-401-084.001-004
36-53-34-401-092.000-004
36-53-34-402-072.000-004

